



3014 (02-09-04)

**ANNUAL REPORT**

OF

Name: NEW LISBON MUNICIPAL ELECTRIC AND WATER DEPARTMENT

Principal Office: 218 BRIDGE STREET ST  
NEW LISBON, WI 53950

For the Year Ended: DECEMBER 31, 2001

WATER, ELECTRIC, OR JOINT UTILITY  
TO  
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854  
Madison, WI 53707-7854  
(608) 266-3766

*This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.*



**TABLE OF CONTENTS**

<b>Schedule Name</b>	<b>Page</b>
General Rules for Reporting	i
Signature Page	ii
Table of Contents	iii
Identification and Ownership	iv
 <b>FINANCIAL SECTION</b>	
Income Statement	F-01
Income Statement Account Details	F-02
Income from Merchandising, Jobbing & Contract Work (Accts. 415-416)	F-03
Revenues Subject to Wisconsin Remainder Assessment	F-04
Distribution of Total Payroll	F-05
Balance Sheet	F-06
Net Utility Plant	F-07
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 110)	F-08
Net Nonutility Property (Accts. 121 & 122)	F-09
Accumulated Provision for Uncollectible Accounts-Cr. (Acct. 144)	F-10
Materials and Supplies	F-11
Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251)	F-12
Capital Paid in by Municipality (Acct. 200)	F-13
Bonds (Acct. 221)	F-14
Notes Payable & Miscellaneous Long-Term Debt	F-15
Taxes Accrued (Acct. 236)	F-16
Interest Accrued (Acct. 237)	F-17
Contributions in Aid of Construction (Account 271)	F-18
Balance Sheet End-of-Year Account Balances	F-19
Return on Rate Base Computation	F-20
Return on Proprietary Capital Computation	F-21
Important Changes During the Year	F-22
Financial Section Footnotes	F-23
 <b>WATER OPERATING SECTION</b>	
Water Operating Revenues & Expenses	W-01
Water Operating Revenues - Sales of Water	W-02
Sales for Resale (Acct. 466)	W-03
Other Operating Revenues (Water)	W-04
Water Operation & Maintenance Expenses	W-05
Taxes (Acct. 408 - Water)	W-06
Property Tax Equivalent (Water)	W-07
Water Utility Plant in Service	W-08
Source of Supply, Pumping and Purchased Water Statistics	W-10
Sources of Water Supply - Ground Waters	W-11
Sources of Water Supply - Surface Waters	W-12
Pumping & Power Equipment	W-13
Reservoirs, Standpipes & Water Treatment	W-14
Water Mains	W-15
Water Services	W-16
Meters	W-17
Hydrants and Distribution System Valves	W-18
Water Operating Section Footnotes	W-19

**TABLE OF CONTENTS**

<b>Schedule Name</b>	<b>Page</b>
<b>ELECTRIC OPERATING SECTION</b>	
Electric Operating Revenues & Expenses	E-01
Other Operating Revenues (Electric)	E-02
Electric Operation & Maintenance Expenses	E-03
Taxes (Acct. 408 - Electric)	E-04
Property Tax Equivalent (Electric)	E-05
Electric Utility Plant in Service	E-06
Transmission and Distribution Lines	E-08
Rural Line Customers	E-09
Monthly Peak Demand and Energy Usage	E-10
Electric Energy Account	E-11
Sales of Electricity by Rate Schedule	E-12
Purchased Power Statistics	E-14
Production Statistics Totals	E-15
Production Statistics	E-16
Internal Combustion Generation Plants	E-17
Steam Production Plants	E-17
Hydraulic Generating Plants	E-19
Substation Equipment	E-21
Electric Distribution Meters & Line Transformers	E-22
Street Lighting Equipment	E-23
Electric Operating Section Footnotes	E-24

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**IDENTIFICATION AND OWNERSHIP**

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**Exact Utility Name:** NEW LISBON MUNICIPAL ELECTRIC AND WATER DEPARTMENT**Utility Address:** 218 BRIDGE STREET ST  
NEW LISBON, WI 53950**When was utility organized?** 1/10/1911**Report any change in name:****Effective Date:****Utility Web Site:**

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**Utility employee in charge of correspondence concerning this report:**

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**Name:** JIM RAMSEY**Title:****Office Address:**218 E. BRIDGE STREET  
NEW LISBON, WI 53950**Telephone:** (608) 562 - 3103**Fax Number:** (608) 562 - 3473**E-mail Address:** nlutil@mwt.com

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**Individual or firm, if other than utility employee, preparing this report:**

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**Name:****Title:****Office Address:** VIRCHOW, KRAUSE AND COMPANY, LLP10 TERRACE COURT  
P.O. BOX 7398  
MADISON, WI 53707-7398**Telephone:** (608) 249 - 6622**Fax Number:** (608) 249 - 8532**E-mail Address:** jdobson@virchowkrause.com

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**President, chairman, or head of utility commission/board or committee:**

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**Name:** LLOYD CHASE**Title:** UTILITY COMMISSION CHAIRPERSON**Office Address:**218 BRIDGE STREET  
NEW LISBON, WI 53950**Telephone:** (608) 562 - 3103**Fax Number:** (608) 562 - 3473**E-mail Address:**

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**Are records of utility audited by individuals or firms, other than utility employee?** YES

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**IDENTIFICATION AND OWNERSHIP**

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**Individual or firm, if other than utility employee, auditing utility records:**

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**Name:****Title:**

**Office Address:** VIRCHOW, KRAUSE AND COMPANY, LLP  
10 TERRACE COURT  
P.O. BOX 7398  
MADISON, WI 53707-7398

**Telephone:** (608) 249 - 6622**Fax Number:** (608) 249 - 8532**E-mail Address:** jdobson@virchowkrause.com**Date of most recent audit report:** 1/30/2002**Period covered by most recent audit:** 2001

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**Names and titles of utility management including manager or superintendent:**

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**Name:** DARIN ROBISON**Title:** DEPARTMENT HEAD**Office Address:**

218 BRIDGE STREET  
NEW LISBON, WI 53950

**Telephone:** (608) 562 - 3103**Fax Number:** (608) 562 - 3473**E-mail Address:**

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**Name of utility commission/committee:**    UTILITY COMMISSION

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**Names of members of utility commission/committee:**

MR PAUL BARNES, SECRETARY  
MR LLOYD CHASE, CHAIRPERSON  
MR DAN KALLUES, JR., VICE CHAIRPERSON  
MR MICKEY KRAISS, COMMISSION MEMBER  
MR MARK RUDIG, COMMISSION MEMBER

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**Is sewer service rendered by the utility?** YES

**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?** NO

**Date of Ordinance:**

**Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?**    NO

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**Provide the following information regarding the provider(s) of contract services:**

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## IDENTIFICATION AND OWNERSHIP

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**Firm Name:** NONE

**Contact Person:**

**Title:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

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**Contract/Agreement beginning-ending dates:**

**Provide a brief description of the nature of Contract Operations being provided:**

**INCOME STATEMENT**

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	1,246,527	1,040,914	<b>1</b>
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	867,868	788,137	<b>2</b>
Depreciation Expense (403)	204,523	181,462	<b>3</b>
Amortization Expense (404-407)	0	0	<b>4</b>
Taxes (408)	135,710	133,619	<b>5</b>
<b>Total Operating Expenses</b>	<b>1,208,101</b>	<b>1,103,218</b>	
<b>Net Operating Income</b>	<b>38,426</b>	<b>(62,304)</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	<b>6</b>
<b>Utility Operating Income</b>	<b>38,426</b>	<b>(62,304)</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	<b>7</b>
Income from Nonutility Operations (417)	0	0	<b>8</b>
Nonoperating Rental Income (418)	0	0	<b>9</b>
Interest and Dividend Income (419)	31,271	51,523	<b>10</b>
Miscellaneous Nonoperating Income (421)	0	0	<b>11</b>
<b>Total Other Income</b>	<b>31,271</b>	<b>51,523</b>	
<b>Total Income</b>	<b>69,697</b>	<b>(10,781)</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	0	0	<b>12</b>
Other Income Deductions (426)	0	0	<b>13</b>
<b>Total Miscellaneous Income Deductions</b>	<b>0</b>	<b>0</b>	
<b>Income Before Interest Charges</b>	<b>69,697</b>	<b>(10,781)</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	118,257	94,856	<b>14</b>
Amortization of Debt Discount and Expense (428)	7,205	5,406	<b>15</b>
Amortization of Premium on Debt--Cr. (429)			<b>16</b>
Interest on Debt to Municipality (430)	0	0	<b>17</b>
Other Interest Expense (431)	0	0	<b>18</b>
Interest Charged to Construction--Cr. (432)			<b>19</b>
<b>Total Interest Charges</b>	<b>125,462</b>	<b>100,262</b>	
<b>Net Income</b>	<b>(55,765)</b>	<b>(111,043)</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	1,349,229	1,460,272	<b>20</b>
Balance Transferred from Income (433)	(55,765)	(111,043)	<b>21</b>
Miscellaneous Credits to Surplus (434)	0	0	<b>22</b>
Miscellaneous Debits to Surplus--Debit (435)	0	0	<b>23</b>
Appropriations of Surplus--Debit (436)	0	0	<b>24</b>
Appropriations of Income to Municipal Funds--Debit (439)	0	0	<b>25</b>
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>1,293,464</b>	<b>1,349,229</b>	

**INCOME STATEMENT ACCOUNT DETAILS**

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Amount (b)	
<b>Revenues from Utility Plant Leased to Others (412):</b>		
NONE		1
<b>Total (Acct. 412):</b>	0	
<b>Expenses of Utility Plant Leased to Others (413):</b>		
NONE		2
<b>Total (Acct. 413):</b>	0	
<b>Income from Nonutility Operations (417):</b>		
NONE		3
<b>Total (Acct. 417):</b>	0	
<b>Nonoperating Rental Income (418):</b>		
NONE		4
<b>Total (Acct. 418):</b>	0	
<b>Interest and Dividend Income (419):</b>		
INVESTMENT INCOME	31,271	5
<b>Total (Acct. 419):</b>	31,271	
<b>Miscellaneous Nonoperating Income (421):</b>		
NONE		6
<b>Total (Acct. 421):</b>	0	
<b>Miscellaneous Amortization (425):</b>		
NONE		7
<b>Total (Acct. 425):</b>	0	
<b>Other Income Deductions (426):</b>		
NONE		8
<b>Total (Acct. 426):</b>	0	
<b>Miscellaneous Credits to Surplus (434):</b>		
NONE		9
<b>Total (Acct. 434):</b>	0	
<b>Miscellaneous Debits to Surplus (435):</b>		
NONE		10
<b>Total (Acct. 435)--Debit:</b>	0	
<b>Appropriations of Surplus (436):</b>		
Detail appropriations to (from) account 215		11
<b>Total (Acct. 436)--Debit:</b>	0	
<b>Appropriations of Income to Municipal Funds (439):</b>		
NONE		12
<b>Total (Acct. 439)--Debit:</b>	0	

**INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)**

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
Revenues (account 415)					<b>0</b>	<b>1</b>
<b>Costs &amp; Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold					<b>0</b>	<b>2</b>
Payroll					<b>0</b>	<b>3</b>
Materials					<b>0</b>	<b>4</b>
Taxes					<b>0</b>	<b>5</b>
<b>Other (list by major classes):</b>					<b>0</b>	<b>6</b>
<b>Total costs and expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net income (or loss)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT**

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

<b>Description (a)</b>	<b>Water Utility (b)</b>	<b>Electric Utility (c)</b>	<b>Sewer Utility (Regulated Only) (d)</b>	<b>Gas Utility (e)</b>	<b>Total (f)</b>	
Total operating revenues	184,473	1,062,054	0	0	<b>1,246,527</b>	<b>1</b>
Less: interdepartmental sales	0	16,600	0	0	<b>16,600</b>	<b>2</b>
Less: interdepartmental rents	0	0		0	<b>0</b>	<b>3</b>
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				<b>0</b>	<b>4</b>
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					<b>0</b>	<b>5</b>
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b>						
NONE					<b>0</b>	<b>6</b>
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>184,473</b>	<b>1,045,454</b>	<b>0</b>	<b>0</b>	<b>1,229,927</b>	

**DISTRIBUTION OF TOTAL PAYROLL**

1. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
2. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
3. Provide additional information in the schedule footnotes when necessary.

<b>Accounts Charged (a)</b>	<b>Direct Payroll Distribution (b)</b>	<b>Allocation of Amounts Charged Clearing Accts. (c)</b>	<b>Total (d)</b>	
Water operating expenses	36,653		<b>36,653</b>	<b>1</b>
Electric operating expenses	97,910		<b>97,910</b>	<b>2</b>
Gas operating expenses			<b>0</b>	<b>3</b>
Heating operating expenses			<b>0</b>	<b>4</b>
Sewer operating expenses			<b>0</b>	<b>5</b>
Merchandising and jobbing			<b>0</b>	<b>6</b>
Other nonutility expenses			<b>0</b>	<b>7</b>
Water utility plant accounts			<b>0</b>	<b>8</b>
Electric utility plant accounts			<b>0</b>	<b>9</b>
Gas utility plant accounts			<b>0</b>	<b>10</b>
Heating utility plant accounts			<b>0</b>	<b>11</b>
Sewer utility plant accounts			<b>0</b>	<b>12</b>
Accum. prov. for depreciation of water plant			<b>0</b>	<b>13</b>
Accum. prov. for depreciation of electric plant			<b>0</b>	<b>14</b>
Accum. prov. for depreciation of gas plant			<b>0</b>	<b>15</b>
Accum. prov. for depreciation of heating plant			<b>0</b>	<b>16</b>
Accum. prov. for depreciation of sewer plant			<b>0</b>	<b>17</b>
Clearing accounts			<b>0</b>	<b>18</b>
All other accounts			<b>0</b>	<b>19</b>
<b>Total Payroll</b>	<b>134,563</b>	<b>0</b>	<b>134,563</b>	

**BALANCE SHEET**

<b>Assets and Other Debits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>UTILITY PLANT</b>			
Utility Plant (100)	6,983,841	6,395,451	<b>1</b>
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	2,774,217	2,584,987	<b>2</b>
<b>Net Utility Plant</b>	<b>4,209,624</b>	<b>3,810,464</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	14,894	16,844	<b>3</b>
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	618	2,156	<b>4</b>
<b>Net Nonutility Property</b>	<b>14,276</b>	<b>14,688</b>	
Investment in Municipality (123)	0	0	<b>5</b>
Other Investments (124)	38,221	42,925	<b>6</b>
Special Funds (125)	318,478	720,056	<b>7</b>
<b>Total Other Property and Investments</b>	<b>370,975</b>	<b>777,669</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	447,494	478,514	<b>8</b>
Temporary Cash Investments (132)	218,267	102,000	<b>9</b>
Notes Receivable (141)	0	0	<b>10</b>
Customer Accounts Receivable (142)	123,263	114,338	<b>11</b>
Other Accounts Receivable (143)	43,098	58,140	<b>12</b>
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	<b>13</b>
Receivables from Municipality (145)	55,480	46,592	<b>14</b>
Materials and Supplies (150)	46,464	47,392	<b>15</b>
Prepayments (165)	2,644	2,644	<b>16</b>
Other Current and Accrued Assets (170)	0	652	<b>17</b>
<b>Total Current and Accrued Assets</b>	<b>936,710</b>	<b>850,272</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	38,574	45,779	<b>18</b>
Extraordinary Property Losses (182)	0	0	<b>19</b>
Other Deferred Debits (183)	0	32,892	<b>20</b>
<b>Total Deferred Debits</b>	<b>38,574</b>	<b>78,671</b>	
<b>Total Assets and Other Debits</b>	<b>5,555,883</b>	<b>5,517,076</b>	

**BALANCE SHEET**

<b>Liabilities and Other Credits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	135,158	135,158	<b>21</b>
Appropriated Earned Surplus (215)			<b>22</b>
Unappropriated Earned Surplus (216)	1,293,464	1,349,229	<b>23</b>
<b>Total Proprietary Capital</b>	<b>1,428,622</b>	<b>1,484,387</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	1,308,700	1,334,550	<b>24</b>
Advances from Municipality (223)	0	0	<b>25</b>
Other Long-Term Debt (224)	1,107,500	1,272,287	<b>26</b>
<b>Total Long-Term Debt</b>	<b>2,416,200</b>	<b>2,606,837</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	<b>27</b>
Accounts Payable (232)	195,052	131,062	<b>28</b>
Payables to Municipality (233)	0	0	<b>29</b>
Customer Deposits (235)	618	618	<b>30</b>
Taxes Accrued (236)	127,692	124,954	<b>31</b>
Interest Accrued (237)	10,292	19,351	<b>32</b>
Other Current and Accrued Liabilities (238)	10,128	34,641	<b>33</b>
<b>Total Current and Accrued Liabilities</b>	<b>343,782</b>	<b>310,626</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	<b>34</b>
Customer Advances for Construction (252)			<b>35</b>
Other Deferred Credits (253)	(5,151)	(7,200)	<b>36</b>
<b>Total Deferred Credits</b>	<b>(5,151)</b>	<b>(7,200)</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)			<b>37</b>
Injuries and Damages Reserve (262)			<b>38</b>
Pensions and Benefits Reserve (263)			<b>39</b>
Miscellaneous Operating Reserves (265)			<b>40</b>
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
Contributions in Aid of Construction (271)	1,372,430	1,122,426	<b>41</b>
<b>Total Liabilities and Other Credits</b>	<b>5,555,883</b>	<b>5,517,076</b>	

**NET UTILITY PLANT**

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Sewer (c)</b>	<b>Gas (d)</b>	<b>Electric (e)</b>	
<b>Plant Accounts:</b>					
Utility Plant in Service (101)	2,511,782	0	0	4,456,397	<b>1</b>
Utility Plant Purchased or Sold (102)					<b>2</b>
Utility Plant in Process of Reclassification (103)					<b>3</b>
Utility Plant Leased to Others (104)					<b>4</b>
Property Held for Future Use (105)					<b>5</b>
Completed Construction not Classified (106)					<b>6</b>
Construction Work in Progress (107)	15,662				<b>7</b>
Utility Plant Acquisition Adjustments (108)					<b>8</b>
Other Utility Plant Adjustments (109)					<b>9</b>
<b>Total Utility Plant</b>	<b>2,527,444</b>	<b>0</b>	<b>0</b>	<b>4,456,397</b>	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	492,519	0	0	2,281,698	<b>10</b>
<b>Total Accumulated Provision</b>	<b>492,519</b>	<b>0</b>	<b>0</b>	<b>2,281,698</b>	
<b>Net Utility Plant</b>	<b>2,034,925</b>	<b>0</b>	<b>0</b>	<b>2,174,699</b>	

## ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 110)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.  
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	Electric (c)	(d)	(e)	Total (f)	
<b>Balance first of year</b>	455,676	2,129,311			<b>2,584,987</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	48,208	156,315			<b>204,523</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	2,053				<b>2,053</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
Depreciation on non-util property	(412)				<b>(412)</b>	<b>9</b>
Salvage					<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
<b>Total credits</b>	<b>49,849</b>	<b>156,315</b>	<b>0</b>	<b>0</b>	<b>206,164</b>	<b>13</b>
<b>Debits during year</b>						<b>14</b>
Book cost of plant retired	7,265	1,570			<b>8,835</b>	<b>15</b>
Cost of removal	5,741	2,358			<b>8,099</b>	<b>16</b>
Other debits (specify):						<b>17</b>
					<b>0</b>	<b>18</b>
<b>Total debits</b>	<b>13,006</b>	<b>3,928</b>	<b>0</b>	<b>0</b>	<b>16,934</b>	<b>19</b>
<b>Balance End of Year</b>	<b>492,519</b>	<b>2,281,698</b>	<b>0</b>	<b>0</b>	<b>2,774,217</b>	<b>20</b>
<b>Composite Depreciation Rate?</b>	No	No				<b>21</b>
If yes, what is the rate?						<b>22</b>

**NET NONUTILITY PROPERTY (ACCTS. 121 & 122)**

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

<b>Description (a)</b>	<b>Balance First of Year (b)</b>	<b>Additions During Year (c)</b>	<b>Deductions During Year (d)</b>	<b>Balance End of Year (e)</b>	
Nonregulated sewer plant	0			0	1
<b>Other (specify):</b>					
ABANDONED WATER WELL	1,950		1,950	0	2
HWY UNDERPASS	14,894			14,894	3
<b>Total Nonutility Property (121)</b>	<b>16,844</b>	<b>0</b>	<b>1,950</b>	<b>14,894</b>	
Less accum. prov. depr. & amort. (122)	2,156	412	1,950	618	4
<b>Net Nonutility Property</b>	<b>14,688</b>	<b>(412)</b>	<b>0</b>	<b>14,276</b>	

**ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	0	1
<b>Additions:</b>		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
<b>Total Additions</b>	<u>0</u>	
<b>Deductions:</b>		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
<b>Total accounts written off</b>	<u>0</u>	
<b>Balance end of year</b>	<u><u>0</u></u>	

**MATERIALS AND SUPPLIES**

<b>Account (a)</b>	<b>Generation (b)</b>	<b>Transmission (c)</b>	<b>Distribution (d)</b>	<b>Other (e)</b>	<b>Total End of Year (f)</b>	<b>Amount Prior Year (g)</b>	
<b>Electric Utility</b>							
Fuel for generation	6,796				<b>6,796</b>	3,070	<b>1</b>
Other	1,120			32,936	<b>34,056</b>	38,710	<b>2</b>
<b>Total Electric Utility</b>					<b>40,852</b>	<b>41,780</b>	

<b>Account</b>	<b>Total End of Year</b>	<b>Amount Prior Year</b>	
Electric utility total	<b>40,852</b>	<b>41,780</b>	<b>1</b>
Water utility	5,612	5,612	<b>2</b>
Sewer utility		0	<b>3</b>
Gas utility		0	<b>4</b>
Merchandise		0	<b>5</b>
Other materials & supplies		0	<b>6</b>
<b>Total Materials and Supplies</b>	<b>46,464</b>	<b>47,392</b>	

## UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
1999 BANS WATER	724	428	6,799	1
1999 BONDS WATER	1,428	428	17,041	2
2000 BANS ELECTRIC	5,053	428	14,734	3
Total			38,574	
Unamortized premium on debt (251)				
NONE				4
Total			0	

**CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	135,158	1
<b>Changes during year (explain):</b>		<b>2</b>
<b>Balance end of year</b>	<b>135,158</b>	

**BONDS (ACCT. 221)**

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

<b>Description of Issue (a)</b>	<b>Date of Issue (b)</b>	<b>Final Maturity Date (c)</b>	<b>Interest Rate (d)</b>	<b>Principal Amount End of Year (e)</b>	
1999 REVENUE BONDS WATER	03/03/1999	05/01/2019	4.45%	1,308,700	1
<b>Total Bonds (Account 221):</b>				<b>1,308,700</b>	

**NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT**

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

<b>Account and Description of Obligation (a and b)</b>	<b>Date of Issue (c)</b>	<b>Final Maturity Date (d)</b>	<b>Interest Rate (e)</b>	<b>Principal Amount End of Year (f)</b>	
<b>Other Long-Term Debt (224)</b>					
2000 BANS ELECTRIC	07/01/2000	12/01/2004	5.30%	920,000	<b>1</b>
NOTES PAYABLE ELECTRIC	10/06/2000	10/06/2001	5.13%	0	<b>2</b>
TRUCK LEASE/PURCHASE - WATER	11/19/1999	11/19/2001	7.10%	0	<b>3</b>
1999 BANS WATER	11/01/1999	11/01/2004	4.75%	187,500	<b>4</b>
<b>Total for Account 224</b>				<b><u>1,107,500</u></b>	

**TAXES ACCRUED (ACCT. 236)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	124,954	1
<b>Accruals:</b>		
Charged water department expense	58,592	2
Charged electric department expense	77,118	3
Charged sewer department expense		4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>135,710</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	121,462	6
Social Security taxes	10,273	7
PSC Remainder Assessment	1,237	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<b>132,972</b>	
<b>Balance end of year</b>	<b>127,692</b>	

**INTEREST ACCRUED (ACCT. 237)**

1. Report below interest accrued on each utility obligation.  
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<b>Bonds (221)</b>					
REV BONDS WATER-1999	10,267	55,564	61,085	4,746	1
<b>Subtotal</b>	<b>10,267</b>	<b>55,564</b>	<b>61,085</b>	<b>4,746</b>	
<b>Advances from Municipality (223)</b>					
NONE	0			0	2
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other Long-Term Debt (224)</b>					
BANS WATER - 1999	2,969	7,421	8,906	1,484	3
BANS ELECTRIC - 2000	4,063	49,114	49,115	4,062	4
BANK NOTE ELECTRIC - 2000	2,052	6,158	8,210	0	5
<b>Subtotal</b>	<b>9,084</b>	<b>62,693</b>	<b>66,231</b>	<b>5,546</b>	
<b>Notes Payable (231)</b>					
NONE	0			0	6
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>19,351</b>	<b>118,257</b>	<b>127,316</b>	<b>10,292</b>	

**CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)**

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	886,629	235,797	0	0	0	1,122,426	1
<b>Add credits during year:</b>							
For Services		40,937				40,937	2
For Mains						0	3
<b>Other (specify):</b>							
STATE REIMBURSEMENT FOR PORTION OF PRISON PROJECT		209,067				209,067	4
<b>Deduct charges (specify):</b>							
NONE						0	5
<b>Balance End of Year</b>	<b>886,629</b>	<b>485,801</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,372,430</b>	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	6

**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
<b>Investment in Municipality (123):</b>		
NONE		1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
SPECIAL ASSESSMENTS - WATER	38,221	2
<b>Total (Acct. 124):</b>	<b>38,221</b>	
<b>Special Funds (125):</b>		
BOND REDEMPTION FUND - WATER	49,194	3
BOND RESERVE FUND - WATER	131,798	4
CONSTRUCTION ACCOUNT - WATER	0	5
BOND SINKING FUND - ELECTRIC	56,909	6
DEPRECIATION ACCOUNT - ELECTRIC	19,759	7
CONSTRUCTION ACCOUNT - ELECTRIC	55,818	8
DEPRECIATION ACCOUNT - WATER	5,000	9
<b>Total (Acct. 125):</b>	<b>318,478</b>	
<b>Notes Receivable (141):</b>		
NONE		10
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	10,689	11
Electric	112,574	12
Sewer (Regulated)		13
<b>Other (specify):</b>		
NONE		14
<b>Total (Acct. 142):</b>	<b>123,263</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		15
Merchandising, jobbing and contract work		16
<b>Other (specify):</b>		
MISCELLANEOUS ACCOUNTS RECEIVABLE - WATER	7,068	17
ELECTRIC SERVICE AND EXTENSION DONE IN 2000	27,158	18
MISCELLANEOUS ACCOUNTS RECEIVABLE - ELECTRIC	8,872	19
<b>Total (Acct. 143):</b>	<b>43,098</b>	
<b>Receivables from Municipality (145):</b>		
RECEIVABLE FROM MUNICIPALITY (TIF) - WATER	46,592	20
RECEIVABLE FROM SEWER	8,888	21
<b>Total (Acct. 145):</b>	<b>55,480</b>	

**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
<b>Prepayments (165):</b>		
PREPAID INSURANCE	2,644	22
<b>Total (Acct. 165):</b>	<b>2,644</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		23
<b>Total (Acct. 182):</b>	<b>0</b>	
<b>Other Deferred Debits (183):</b>		
PRELIMINARY SURVEY AND INVESTIGATION - ELECTRIC	0	24
<b>Total (Acct. 183):</b>	<b>0</b>	
<b>Payables to Municipality (233):</b>		
NONE		25
<b>Total (Acct. 233):</b>	<b>0</b>	
<b>Other Deferred Credits (253):</b>		
PUBLIC BENEFITS	(5,151)	26
<b>Total (Acct. 253):</b>	<b>(5,151)</b>	

**RETURN ON RATE BASE COMPUTATION**

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

<b>Average Rate Base (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
<b>Add Average:</b>						
Utility Plant in Service	2,265,342	4,103,581	0	0	<b>6,368,923</b>	<b>1</b>
Materials and Supplies	5,612	41,316	0	0	<b>46,928</b>	<b>2</b>
<b>Other (specify):</b>					<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation	474,097	2,205,504	0	0	<b>2,679,601</b>	<b>4</b>
Customer Advances for Construction					<b>0</b>	<b>5</b>
Contributions in Aid of Construction	886,629	360,799	0	0	<b>1,247,428</b>	<b>6</b>
<b>Other (specify):</b>					<b>0</b>	<b>7</b>
<b>Average Net Rate Base</b>	<b>910,228</b>	<b>1,578,594</b>	<b>0</b>	<b>0</b>	<b>2,488,822</b>	
Net Operating Income	(38,648)	77,074	0	0	<b>38,426</b>	<b>8</b>
<b>Net Operating Income as a percent of</b>						
<b>Average Net Rate Base</b>	<b>-4.25%</b>	<b>4.88%</b>	<b>N/A</b>	<b>N/A</b>	<b>1.54%</b>	

**RETURN ON PROPRIETARY CAPITAL COMPUTATION**

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
<b>Average Proprietary Capital</b>		
Capital Paid in by Municipality	135,158	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	1,321,346	3
<b>Other (Specify):</b>		4
<b>Total Average Proprietary Capital</b>	<b>1,456,504</b>	
<b>Net Income</b>		
Net Income	(55,765)	5
<b>Percent Return on Proprietary Capital</b>	<b>-3.83%</b>	

## **IMPORTANT CHANGES DURING THE YEAR**

**Report changes of any of the following types:**

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**1. Acquisitions.**

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**2. Leaseholder changes.**

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**3. Extensions of service.**

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**4. Estimated changes in revenues due to rate changes.**

The PSC approved an increase of approximately 27% effective February 1, 2001 for the electric utility. Actual revenues have increased over 2000 by 24% which is reasonable given the changes in usage patterns.

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**5. Obligations incurred or assumed, excluding commercial paper.**

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**6. Formal proceedings with the Public Service Commission.**

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**7. Any additional matters.**

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## FINANCIAL SECTION FOOTNOTES

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### Balance Sheet End-of-Year Account Balances (Page F-19)

Other Deferred Credits (253) - As of 12/31/2001, the utility has spent more for public benefits than collected.

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## FINANCIAL SECTION FOOTNOTES

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### Identification and Ownership - Contacts (Page iv)

TO: Peter Leege, Financial Specialist, Public Service Commission of Wisconsin  
FROM: Jodi Dobson  
CC: Jim Ramsey, New Lisbon Electric and Water Utility  
DATE: January 10, 2003  
RE: 2001 Annual Report Analytical Review

This letter is in response to your request dated January 3, 2003 for additional information related to the 2002 Annual Report of the New Lisbon Electric and Water Utility. Responses are numbered to correspond with your questions or comments.

1. In future reports any water services not in use will be reported as such on page W-16, or any other explanation for large differences between the number of services and meters will be noted.
  2. For the year ended December 31, 2001, the water mains added on page W-15 and the services added on page W-16 were the result of ongoing projects from prior years financed by the utilities with the issuance of the 1999 revenue bonds. This information will be included in future reports.
- Please feel free to contact me with any further questions. If we do not hear from you, we will consider this review closed.

Sincerely,  
VIRCHOW, KRAUSE AND COMPANY, LLP

Jodi L. Dobson, CPA

\*\*\*\*\*  
January 3, 2003

Mr. Jim Ramsey  
City of New Lisbon Electric and Water Utility  
218 Bridge Street  
New Lisbon, WI 53950-1378

2001 Analytical Review DWCCA-4120-PJL

Dear Mr. Ramsey:

The Public Service Commission (Commission) staff has completed its analytical review of your utility's 2001 annual report. The primary purpose of the analytical review is to detect possible reporting or accounting related errors and also to identify significant fluctuations from prior years' data that are not sufficiently explained in the annual report. The analytical review did identify the following issues:

1. During our review, we noted 696 Services reported in use on the Water Services schedule, but only 539 customers are reported on page W-2. Please provide the number of services which are not in use, and report them in the "not in use" column of the Water Services schedule in the future, or otherwise explain why there are significantly more services than customers.
2. As directed in the headnotes of both the Water Mains schedule on page W-15 and the Water Services schedule on page W-16, please explain how the mains and services reported as added during the year were financed.

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## FINANCIAL SECTION FOOTNOTES

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Responding to the questions posed from the analytical review does not preclude you from possibly receiving other inquiries from our office regarding your annual report in the future: for instance, during a rate case, construction authorization, or other Commission reviews.

We appreciate your cooperation in providing the above information. If you have any questions, please feel free to contact me at (608) 267-9198. Please respond within 30 days of this letter. We prefer that you respond by e-mail if it is convenient for you to do so. My e-mail address is peter.leege@psc.state.wi.us. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

Peter J. Leege  
Financial Specialist  
Division of Water, Compliance, and Consumer Affairs

PJL:dwh:w:\compl\Analytical Reviews\2001 analytical review letters\4120 New Lisbon.doc

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## FINANCIAL SECTION FOOTNOTES

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### Identification and Ownership (Page iv)

#### ACCOUNTANTS' COMPILATION REPORT

To the Governing Body  
New Lisbon Municipal Electric and Water Department

We have compiled the accompanying Annual Report to the Public Service Commission of the New Lisbon Municipal Electric and Water Department, an enterprise fund of the City of New Lisbon, as of December 31, 2001 and for the 12 months then ended, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

A compilation is limited to presenting, in the form prescribed by the Wisconsin Public Service Commission, information that is the representation of management. We have not audited or reviewed the Annual Report and, accordingly, do not express an opinion or any other form of assurance on the Report.

The Annual Report is presented in accordance with the requirements of the Wisconsin Public Service Commission which differ from generally accepted accounting principles. This report is intended solely for the information and use of the Utility and the Public Service Commission of Wisconsin, and is not intended to be, and should not be, used by anyone other than the specified parties.

S  
VIRCHOW, KRAUSE & COMPANY, LLP

Madison, Wisconsin  
January 30, 2002

**WATER OPERATING REVENUES & EXPENSES**

<b>Particulars (a)</b>	<b>Amounts (b)</b>	
<b>Operating Revenues</b>		
<b>Sales of Water</b>		
Sales of Water (460-467)	180,751	1
<b>Total Sales of Water</b>	<b>180,751</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (470)	361	2
Miscellaneous Service Revenues (471)	383	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	2,978	6
Amortization of Construction Grants (475)	0	7
<b>Total Other Operating Revenues</b>	<b>3,722</b>	
<b>Total Operating Revenues</b>	<b>184,473</b>	
<b>Operation and Maintenance Expenses</b>		
Source of Supply Expenses (600-605)	5,537	8
Pumping Expenses (620-625)	29,501	9
Water Treatment Expenses (630-635)	0	10
Transmission and Distribution Expenses (640-655)	6,909	11
Customer Accounts Expenses (901-904)	24,653	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	49,721	14
<b>Total Operation and Maintenance Expenses</b>	<b>116,321</b>	
<b>Other Operating Expenses</b>		
Depreciation Expense (403)	48,208	15
Amortization Expense (404-407)		16
Taxes (408)	58,592	17
<b>Total Other Operating Expenses</b>	<b>106,800</b>	
<b>Total Operating Expenses</b>	<b>223,121</b>	
<b>NET OPERATING INCOME</b>	<b>(38,648)</b>	

**WATER OPERATING REVENUES - SALES OF WATER**

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Metered Sales to General Customers (461)				
Residential	451	19,671	55,014	4
Commercial	88	18,395	41,014	5
Industrial				6
<b>Total Metered Sales to General Customers (461)</b>	<b>539</b>	<b>38,066</b>	<b>96,028</b>	
Private Fire Protection Service (462)	8		6,474	7
Public Fire Protection Service (463)	1		73,110	8
Other Sales to Public Authorities (464)	15	2,301	5,139	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
<b>Total Sales of Water</b>	<b>563</b>	<b>40,367</b>	<b>180,751</b>	

**SALES FOR RESALE (ACCT. 466)**

Use a separate line for each delivery point.

<b>Customer Name</b> <b>(a)</b>	<b>Point of Delivery</b> <b>(b)</b>	<b>Thousands of Gallons Sold</b> <b>(c)</b>	<b>Revenues</b> <b>(d)</b>
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NONE

**OTHER OPERATING REVENUES (WATER)**

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1 or Fd-1)	73,110	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
<b>Other (specify):</b>		
NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>73,110</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	361	5
<b>Other (specify):</b>		
NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>361</b>	
<b>Miscellaneous Service Revenues (471):</b>		
MISCELLANEOUS SERVICE REVENUES	383	7
<b>Total Miscellaneous Service Revenues (471)</b>	<b>383</b>	
<b>Rents from Water Property (472):</b>		
NONE		8
<b>Total Rents from Water Property (472)</b>	<b>0</b>	
<b>Interdepartmental Rents (473):</b>		
NONE		9
<b>Total Interdepartmental Rents (473)</b>	<b>0</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	2,978	10
<b>Other (specify):</b>		
NONE		11
<b>Total Other Water Revenues (474)</b>	<b>2,978</b>	
<b>Amortization of Construction Grants (475):</b>		
NONE		12
<b>Total Amortization of Construction Grants (475)</b>	<b>0</b>	

**WATER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>SOURCE OF SUPPLY EXPENSES</b>		
Operation Labor (600)		1
Purchased Water (601)		2
Operation Supplies and Expenses (602)		3
Maintenance of Water Source Plant (605)	5,537	4
<b>Total Source of Supply Expenses</b>	<b>5,537</b>	
<b>PUMPING EXPENSES</b>		
Operation Labor (620)	13,207	5
Fuel for Power Production (621)		6
Fuel or Power Purchased for Pumping (622)	3,675	7
Operation Supplies and Expenses (623)	12,581	8
Maintenance of Pumping Plant (625)	38	9
<b>Total Pumping Expenses</b>	<b>29,501</b>	
<b>WATER TREATMENT EXPENSES</b>		
Operation Labor (630)		10
Chemicals (631)		11
Operation Supplies and Expenses (632)		12
Maintenance of Water Treatment Plant (635)		13
<b>Total Water Treatment Expenses</b>	<b>0</b>	
<b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>		
Operation Labor (640)		14
Operation Supplies and Expenses (641)		15
Maintenance of Distribution Reservoirs and Standpipes (650)		16
Maintenance of Mains (651)	5,398	17
Maintenance of Services (652)	860	18
Maintenance of Meters (653)	651	19
Maintenance of Hydrants (654)		20
Maintenance of Other Plant (655)		21
<b>Total Transmission and Distribution Expenses</b>	<b>6,909</b>	

**WATER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>CUSTOMER ACCOUNTS EXPENSES</b>		
Meter Reading Labor (901)	880	22
Accounting and Collecting Labor (902)	18,371	23
Supplies and Expenses (903)	5,402	24
Uncollectible Accounts (904)		25
<b>Total Customer Accounts Expenses</b>	<b>24,653</b>	
<b>SALES EXPENSES</b>		
Sales Expenses (910)		26
<b>Total Sales Expenses</b>	<b>0</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>		
Administrative and General Salaries (920)	4,769	27
Office Supplies and Expenses (921)	3,098	28
Administrative Expenses Transferred--Credit (922)		29
Outside Services Employed (923)	11,047	30
Property Insurance (924)	3,298	31
Injuries and Damages (925)	6,596	32
Employee Pensions and Benefits (926)	18,192	33
Regulatory Commission Expenses (928)		34
Miscellaneous General Expenses (930)	2,661	35
Transportation Expenses (933)	60	36
Maintenance of General Plant (935)		37
<b>Total Administrative and General Expenses</b>	<b>49,721</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>116,321</b>	

**TAXES (ACCT. 408 - WATER)**

When allocation of taxes is made between departments, explain method used.
--

<b>Description of Tax (a)</b>	<b>Method Used to Allocate Between Departments (b)</b>	<b>Amount (c)</b>	
Property Tax Equivalent		56,041	<b>1</b>
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		607	<b>2</b>
<b>Net property tax equivalent</b>		<b>55,434</b>	
Social Security		2,961	<b>3</b>
PSC Remainder Assessment		197	<b>4</b>
Other (specify): NONE			<b>5</b>
<b>Total tax expense</b>		<b>58,592</b>	

**PROPERTY TAX EQUIVALENT (WATER)**

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Juneau				1
<b>SUMMARY OF TAX RATES</b>							2
State tax rate	mills		0.023418				3
County tax rate	mills		6.901870				4
Local tax rate	mills		9.365030				5
School tax rate	mills		12.845690				6
Voc. school tax rate	mills		2.744230				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>31.880238</b>				10
Less: state credit	mills		1.805150				11
<b>Net tax rate</b>	mills		<b>30.075088</b>				12
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							13
<b>Local Tax Rate</b>	mills		<b>9.365030</b>				14
<b>Combined School Tax Rate</b>	mills		<b>15.589920</b>				15
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				16
<b>Total Local &amp; School Tax</b>	mills		<b>24.954950</b>				17
<b>Total Tax Rate</b>	mills		<b>31.880238</b>				18
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.782772</b>				19
<b>Total tax net of state credit</b>	mills		<b>30.075088</b>				20
<b>Net Local and School Tax Rate</b>	mills		<b>23.541930</b>				21
Utility Plant, Jan. 1	\$	2,644,684	2,644,684				22
Materials & Supplies	\$	5,612	5,612				23
<b>Subtotal</b>	\$	<b>2,650,296</b>	<b>2,650,296</b>				24
Less: Plant Outside Limits	\$	0	0				25
<b>Taxable Assets</b>	\$	<b>2,650,296</b>	<b>2,650,296</b>				26
Assessment Ratio	dec.		0.770200				27
<b>Assessed Value</b>	\$	<b>2,041,258</b>	<b>2,041,258</b>				28
<b>Net Local &amp; School Rate</b>	mills		<b>23.541930</b>				29
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>48,055</b>	<b>48,055</b>				30
Tax Equivalent per 1994 PSC Report	\$	56,041					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>56,041</b>					34

**WATER UTILITY PLANT IN SERVICE**

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	105,336		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>105,336</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	2,807		12
Structures and Improvements (321)	59,440		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	66,653		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
<b>Total Pumping Plant</b>	<b>128,900</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	81		23
<b>Total Water Treatment Plant</b>	<b>81</b>	<b>0</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	125		24
Structures and Improvements (341)	0		25

**WATER UTILITY PLANT IN SERVICE (cont.)**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>	
<b>INTANGIBLE PLANT</b>				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>				
Land and Land Rights (310)			0	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			105,336	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>105,336</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			2,807	12
Structures and Improvements (321)			59,440	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			66,653	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>128,900</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			81	23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>81</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Land and Land Rights (340)			125	24
Structures and Improvements (341)			0	25

**WATER UTILITY PLANT IN SERVICE**

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)	452,424		26
Transmission and Distribution Mains (343)	1,052,959	419,167	27
Fire Mains (344)	0		28
Services (345)	64,309	16,498	29
Meters (346)	66,948	3,103	30
Hydrants (348)	104,858	61,376	31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>1,741,623</b>	<b>500,144</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	300		35
Computer Equipment (391.1)	16,412		36
Transportation Equipment (392)	24,581		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	1,161		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	509		41
Communication Equipment (397)	0		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
<b>Total General Plant</b>	<b>42,963</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>2,018,903</b>	<b>500,144</b>	
Common Utility Plant Allocated to Water Department	0		46
<b>Total utility plant in service</b>	<b>2,018,903</b>	<b>500,144</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)			452,424 26
Transmission and Distribution Mains (343)	4,900		1,467,226 27
Fire Mains (344)			0 28
Services (345)	2,200		78,607 29
Meters (346)	165		69,886 30
Hydrants (348)			166,234 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>7,265</b>	<b>0</b>	<b>2,234,502</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			300 35
Computer Equipment (391.1)			16,412 36
Transportation Equipment (392)			24,581 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			1,161 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			509 41
Communication Equipment (397)			0 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>42,963</b>
<b>Total utility plant in service directly assignable</b>	<b>7,265</b>	<b>0</b>	<b>2,511,782</b>
Common Utility Plant Allocated to Water Department			0 46
<b>Total utility plant in service</b>	<b>7,265</b>	<b>0</b>	<b>2,511,782</b>

**SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS**

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			3,857	3,857	1
February			3,066	3,066	2
March			3,486	3,486	3
April			3,381	3,381	4
May			4,013	4,013	5
June			3,919	3,919	6
July			6,111	6,111	7
August			4,185	4,185	8
September			3,953	3,953	9
October			4,722	4,722	10
November			3,706	3,706	11
December			3,585	3,585	12
<b>Total annual pumpage</b>	<b>0</b>	<b>0</b>	<b>47,984</b>	<b>47,984</b>	
Less: Water sold				40,367	13
Volume pumped but not sold				7,617	14
Volume sold as a percent of volume pumped				84%	15
Volume used for water production, water quality and system maintenance				950	16
Volume related to equipment/system malfunction				1,250	17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				2,200	19
Volume pumped but unaccounted for				5,417	20
Percent of water lost				11%	21
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				409	23
Date of maximum: 10/24/2001					24
Cause of maximum:					25
Drain and clean tower for tower inspection. Had system on pressure relief valves for two days.					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				31	26
Date of minimum: 5/1/2001					27
Total KWH used for pumping for the year				54,760	28
If water is purchased: Vendor Name:					29
Point of Delivery:					30

**SOURCES OF WATER SUPPLY - GROUND WATERS**

<b>Location (a)</b>	<b>Identification Number (b)</b>	<b>Depth in feet (c)</b>	<b>Well Diameter in inches (d)</b>	<b>Yield Per Day in gallons (e)</b>	<b>Currently In Service? (f)</b>	
218 E BRIDGE STREET	2	290	12	150,000	Yes	<b>1</b>
12&16 WEST	3	170	12	150,000	Yes	<b>2</b>
ORANGE ROAD	5	75	24	150,000	Yes	<b>3</b>

**SOURCES OF WATER SUPPLY - SURFACE WATERS**

Location (a)	Identification Number (b)	Intakes			Diameter in inches (e)
		Distance From Shore in feet (c)	Depth Below Surface in feet (d)		
NONE					

1

**PUMPING & POWER EQUIPMENT**

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>	
Identification	2	3	5	<b>1</b>
Location	218 BRIDGE STREET	12 & 16 WEST	ORANGE ROAD	<b>2</b>
Purpose	P S	P	P	<b>3</b>
Destination	D	D	D	<b>4</b>
Pump Manufacturer	LAYNE NORTHWEST	LAYNE NW	LAYNE	<b>5</b>
Year Installed	1916	1952	1983	<b>6</b>
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	<b>7</b>
Actual Capacity (gpm)	225	300	400	<b>8</b>
Pump Motor or Standby Engine Mfr	FAIRBANKS	US MOTOR	US MOTOR	<b>10</b>
Year Installed	1970	1952	1983	<b>11</b>
Type	ELECTRIC	ELECTRIC	ELECTRIC	<b>12</b>
Horsepower	30	20	40	<b>13</b>

<b>Particulars (a)</b>	<b>Unit D (b)</b>	<b>Unit E (c)</b>	<b>Unit F (d)</b>	
Identification				<b>14</b>
Location				<b>15</b>
Purpose				<b>16</b>
Destination				<b>17</b>
Pump Manufacturer				<b>18</b>
Year Installed				<b>19</b>
Type				<b>20</b>
Actual Capacity (gpm)				<b>21</b>
Pump Motor or Standby Engine Mfr				<b>22</b>
Year Installed				<b>23</b>
Type				<b>24</b>
Horsepower				<b>25</b>
				<b>26</b>

**RESERVOIRS, STANDPIPES & WATER TREATMENT**

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>
Identification number or name	CADWELL		1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>			2
			3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		4
			5
Year constructed	1994		6
			7
Primary material (earthen, steel, concrete, other)	STEEL		8
			9
Elevation difference in feet (See Headnote 3.)	140		10
			11
Total capacity in gallons (actual)	200,000		12
<b>WATER TREATMENT PLANT</b>			13
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID		14
			15
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		16
			17
Filters, type (gravity, pressure, other, none)	NONE		18
			19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000		20
			21
Is a corrosion control chemical used (yes, no)?	Y		22
			23
Is water fluoridated (yes, no)?	N		24
			25

**WATER MAINS**

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If the assessments are deferred, explain.

			Number of Feet					
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	2.000	582	0	0	0	582	1
M	D	3.000	200	0	0	0	200	2
M	D	4.000	1,368	0	0	0	1,368	3
A	D	6.000	5,887	0	0	0	5,887	4
M	D	6.000	21,512	0	814	0	20,698	5
P	D	6.000	2,052	814	0	0	2,866	6
M	D	8.000	10,026	1,268	0	0	11,294	7
P	D	8.000	6,601	0	0	0	6,601	8
M	D	10.000	8,932	1,527	0	0	10,459	9
P	D	10.000	6,708	0	0	0	6,708	10
M	D	16.000	3,967	0	0	16	3,983	11
P	D	16.000	220	0	0	0	220	12
Total Within Municipality			68,055	3,609	814	16	70,866	
Total Utility			68,055	3,609	814	16	70,866	

**WATER SERVICES**

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
  - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	437	19	19	0	437		1
L	0.750	95	0	0	0	95		2
M	1.000	120	1	0	0	121		3
M	1.250	2	0	0	0	2		4
M	1.500	10	0	0	0	10		5
M	2.000	13	1	0	0	14		6
M	3.000	5	0	0	0	5		7
M	4.000	3	0	0	0	3		8
M	6.000	5	1	0	0	6		9
M	8.000	1	0	0	0	1		10
M	10.000		1	0	0	1		11
M	12.000		1	0	0	1		12
<b>Total Utility</b>		<b>691</b>	<b>24</b>	<b>19</b>	<b>0</b>	<b>696</b>	<b>0</b>	

**METERS**

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

**Number of Utility-Owned Meters**

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	593	12	11	(47)	547	25	1
0.750	17	0	0	(9)	8	0	2
1.000	13	0	0	(3)	10	0	3
1.250	3	0	0	(2)	1	0	4
1.500	8	0	0	(3)	5	0	5
2.000	9	2	0	0	11	0	6
3.000	5	0	0	2	7	0	7
4.000	0	0	0	0	0	0	8
6.000	0	1	0	0	1	1	9
<b>Total:</b>	<b>648</b>	<b>15</b>	<b>11</b>	<b>(62)</b>	<b>590</b>	<b>26</b>	

**Classification of All Meters at End of Year by Customers**

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	450	64	0	9	0	24	547	1
0.750	1	6	0	0	0	1	8	2
1.000	0	7	0	2	0	1	10	3
1.250	0	1	0	0	0	0	1	4
1.500	0	5	0	0	0	0	5	5
2.000	0	7	0	3	0	1	11	6
3.000	0	4	0	2	0	1	7	7
4.000	0	0	0	0	0	0	0	8
6.000		1					1	9
<b>Total:</b>	<b>451</b>	<b>95</b>	<b>0</b>	<b>16</b>	<b>0</b>	<b>28</b>	<b>590</b>	

**HYDRANTS AND DISTRIBUTION SYSTEM VALVES**

1. Distinguish between fire and flushing hydrants by lead size.
  - a. Fire hydrants normally have a lead size of 6 inches or greater.
  - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
<b>Fire Hydrants</b>						
Outside of Municipality	0				0	1
Within Municipality	101	4			105	2
<b>Total Fire Hydrants</b>	<b>101</b>	<b>4</b>	<b>0</b>	<b>0</b>	<b>105</b>	
<b>Flushing Hydrants</b>						
	12				12	3
<b>Total Flushing Hydrants</b>	<b>12</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>12</b>	

**NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year**

Number of hydrants operated during year:	41
Number of distribution system valves end of year:	133
Number of distribution valves operated during year:	24

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## WATER OPERATING SECTION FOOTNOTES

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### Water Operation & Maintenance Expenses (Page W-05)

Account 651 - Increase due to more main breaks in 2001.

Account 902 - Meter reading was outsourced most of 2000 but performed by utility employees in 2001. A new assistant billing clerk was hired late in 2000, and was on staff full time in 2001.

Account 925 - Increase due to allocation of worker's compensation insurance. It appears the city paid for this in the prior year.

Account 926 - Increase due to increased health insurance (9%) and the switch to Wisconsin Retirement System in 2001.

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### Water Mains (Page W-15)

The main additions are related to the prison extension, the Broadway Street project and the TIF #11 project. The cost per foot may seem low as some of the units for the prison project were reported as additions in a prior year.

The adjustments are the result of receiving the final units for the extension to the new prison. Units had been recorded in a prior year and needed to be adjusted to actual.

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### Water Services (Page W-16)

The main additions are related to the prison extension, the Broadway Street project and the TIF #11 project. The cost per unit may seem low as the service for the prison project was reported as additions in a prior year.

The number of meters in service at the end of the year has been adjusted for prior year errors. The number of services in service has not yet been adjusted. The number of services will be adjusted in a future year when a proper count of services can be taken.

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### Meters (Page W-17)

Unit changes reported as adjustments are to correct prior years erroneous counts. Year-end meter counts are accurate.

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### Hydrants and Distribution System Valves (Page W-18)

Due to time constraints of the utility, less than half of all hydrants and distribution valves were tested.

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**ELECTRIC OPERATING REVENUES & EXPENSES**

<b>Particulars (a)</b>	<b>Amounts (b)</b>	
<b>Operating Revenues</b>		
<b>Sales of Electricity</b>		
Sales of Electricity (440-448)	1,044,457	<b>1</b>
<b>Total Sales of Electricity</b>	<b>1,044,457</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (450)	3,097	<b>2</b>
Miscellaneous Service Revenues (451)	9,391	<b>3</b>
Sales of Water and Water Power (453)	0	<b>4</b>
Rent from Electric Property (454)	0	<b>5</b>
Interdepartmental Rents (455)	0	<b>6</b>
Other Electric Revenues (456)	5,109	<b>7</b>
Amortization of Construction Grants (457)	0	<b>8</b>
<b>Total Other Operating Revenues</b>	<b>17,597</b>	
<b>Total Operating Revenues</b>	<b>1,062,054</b>	
<b>Operation and Maintenance Expenses</b>		
Power Production Expenses (500-546)	509,961	<b>9</b>
Transmission Expenses (550-553)	0	<b>10</b>
Distribution Expenses (560-576)	114,784	<b>11</b>
Customer Accounts Expenses (901-904)	25,757	<b>12</b>
Sales Expenses (910)	0	<b>13</b>
Administrative and General Expenses (920-935)	101,045	<b>14</b>
<b>Total Operation and Maintenance Expenses</b>	<b>751,547</b>	
<b>Other Expenses</b>		
Depreciation Expense (403)	156,315	<b>15</b>
Amortization Expense (404-407)		<b>16</b>
Taxes (408)	77,118	<b>17</b>
<b>Total Other Expenses</b>	<b>233,433</b>	
<b>Total Operating Expenses</b>	<b>984,980</b>	
<b>NET OPERATING INCOME</b>	<b>77,074</b>	

**OTHER OPERATING REVENUES (ELECTRIC)**

1. Report revenues relating to each account and fully describe each item using other than the account title.  
 2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.

Particulars (a)	Amount (b)	
<b>Forfeited Discounts (450):</b>		
Customer late payment charges	3,097	1
<b>Other (specify):</b>		
NONE		2
<b>Total Forfeited Discounts (450)</b>	<b>3,097</b>	
<b>Miscellaneous Service Revenues (451):</b>		
BILLINGS FOR WORK DONE BY UTILITY STAFF	9,391	3
<b>Total Miscellaneous Service Revenues (451)</b>	<b>9,391</b>	
<b>Sales of Water and Water Power (453):</b>		
NONE		4
<b>Total Sales of Water and Water Power (453)</b>	<b>0</b>	
<b>Rent from Electric Property (454):</b>		
NONE		5
<b>Total Rent from Electric Property (454)</b>	<b>0</b>	
<b>Interdepartmental Rents (455):</b>		
NONE		6
<b>Total Interdepartmental Rents (455)</b>	<b>0</b>	
<b>Other Electric Revenues (456):</b>		
OTHER ELECTRIC REVENUES	5,109	7
<b>Total Other Electric Revenues (456)</b>	<b>5,109</b>	
<b>Amortization of Construction Grants (457):</b>		
NONE		8
<b>Total Amortization of Construction Grants (457)</b>	<b>0</b>	

**ELECTRIC OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>POWER PRODUCTION EXPENSES</b>		
<b>STEAM POWER GENERATION EXPENSES</b>		
Operation Supervision and Labor (500)		1
Fuel (501)		2
Operation Supplies and Expenses (502)		3
Steam from Other Sources (503)		4
Steam Transferred -- Credit (504)		5
Maintenance of Steam Production Plant (506)		6
<b>Total Steam Power Generation Expenses</b>	<b>0</b>	
<b>HYDRAULIC POWER GENERATION EXPENSES</b>		
Operation Supervision and Labor (530)	381	7
Water for Power (531)		8
Operation Supplies and Expenses (532)		9
Maintenance of Hydraulic Production Plant (535)		10
<b>Total Hydraulic Power Generation Expenses</b>	<b>381</b>	
<b>OTHER POWER GENERATION EXPENSES</b>		
Operation Supervision and Labor (538)		11
Fuel (539)	3,359	12
Operation Supplies and Expenses (540)	11,004	13
Maintenance of Other Power Production Plant (543)	33,272	14
<b>Total Other Power Generation Expenses</b>	<b>47,635</b>	
<b>OTHER POWER SUPPLY EXPENSES</b>		
Purchased Power (545)	461,945	15
Other Expenses (546)		16
<b>Total Other Power Supply Expenses</b>	<b>461,945</b>	
<b>Total Power Production Expenses</b>	<b>509,961</b>	
<b>TRANSMISSION EXPENSES</b>		
Operation Supervision and Labor (550)		17
Operation Supplies and Expenses (551)		18

**ELECTRIC OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>TRANSMISSION EXPENSES</b>		
Maintenance of Transmission Plant (553)		19
<b>Total Transmission Expenses</b>	<u>0</u>	
<b>DISTRIBUTION EXPENSES</b>		
Operation Supervision Expenses (560)		20
Line and Station Labor (561)		21
Line and Station Supplies and Expenses (562)	6,490	22
Street Lighting and Signal System Expenses (565)		23
Meter Expenses (566)		24
Customer Installations Expenses (567)		25
Miscellaneous Distribution Expenses (569)		26
Maintenance of Structures and Equipment (571)	1,306	27
Maintenance of Lines (572)	91,504	28
Maintenance of Line Transformers (573)	2,491	29
Maintenance of Street Lighting and Signal Systems (574)	9,992	30
Maintenance of Meters (575)	3,001	31
Maintenance of Miscellaneous Distribution Plant (576)		32
<b>Total Distribution Expenses</b>	<u>114,784</u>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>		
Meter Reading Labor (901)	1,768	33
Accounting and Collecting Labor (902)	18,371	34
Supplies and Expenses (903)	5,618	35
Uncollectible Accounts (904)		36
<b>Total Customer Accounts Expenses</b>	<u>25,757</u>	
<b>SALES EXPENSES</b>		
Sales Expenses (910)		37
<b>Total Sales Expenses</b>	<u>0</u>	

**ELECTRIC OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>		
Administrative and General Salaries (920)		<b>38</b>
Office Supplies and Expenses (921)	4,749	<b>39</b>
Administrative Expenses Transferred -- Credit (922)		<b>40</b>
Outside Services Employed (923)	45,139	<b>41</b>
Property Insurance (924)	3,298	<b>42</b>
Injuries and Damages (925)	6,596	<b>43</b>
Employee Pensions and Benefits (926)	31,184	<b>44</b>
Regulatory Commission Expenses (928)	5,332	<b>45</b>
Miscellaneous General Expenses (930)	4,747	<b>46</b>
Transportation Expenses (933)		<b>47</b>
Maintenance of General Plant (935)		<b>48</b>
<b>Total Administrative and General Expenses</b>	<b>101,045</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>751,547</b>	

**TAXES (ACCT. 408 - ELECTRIC)**

When allocation of taxes is made between departments, explain method used.
--

<b>Description of Tax (a)</b>	<b>Method Used to Allocate Between Departments (b)</b>	<b>Amount (c)</b>	
Property Tax Equivalent		68,766	1
Social Security		7,312	2
Wisconsin Gross Receipts Tax			3
PSC Remainder Assessment		1,040	4
Other (specify): NONE			5
<b>Total tax expense</b>		<b>77,118</b>	

**PROPERTY TAX EQUIVALENT (ELECTRIC)**

1. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
2. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
3. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
4. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
5. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
6. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Juneau				1
<b>SUMMARY OF TAX RATES</b>							2
State tax rate	mills		0.023418				3
County tax rate	mills		6.901870				4
Local tax rate	mills		9.365030				5
School tax rate	mills		12.845690				6
Voc. school tax rate	mills		2.744230				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>31.880238</b>				10
Less: state credit	mills		1.805150				11
<b>Net tax rate</b>	mills		<b>30.075088</b>				12
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							13
<b>Local Tax Rate</b>	mills		<b>9.365030</b>				14
<b>Combined School Tax Rate</b>	mills		<b>15.589920</b>				15
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				16
<b>Total Local &amp; School Tax</b>	mills		<b>24.954950</b>				17
<b>Total Tax Rate</b>	mills		<b>31.880238</b>				18
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.782772</b>				19
<b>Total tax net of state credit</b>	mills		<b>30.075088</b>				20
<b>Net Local and School Tax Rate</b>	mills		<b>23.541930</b>				21
Utility Plant, Jan. 1	\$	3,750,767	3,750,767				22
Materials & Supplies	\$	41,780	41,780				23
<b>Subtotal</b>	\$	<b>3,792,547</b>	<b>3,792,547</b>				24
Less: Plant Outside Limits	\$	0	0				25
<b>Taxable Assets</b>	\$	<b>3,792,547</b>	<b>3,792,547</b>				26
Assessment Ratio	dec.		0.770200				27
<b>Assessed Value</b>	\$	<b>2,921,020</b>	<b>2,921,020</b>				28
<b>Net Local &amp; School Rate</b>	mills		<b>23.541930</b>				29
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>68,766</b>	<b>68,766</b>				30
Tax Equivalent per 1994 PSC Report	\$	54,471					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32
<b>Tax equiv. for current year (see note 5)</b>	\$	<b>68,766</b>					34

**ELECTRIC UTILITY PLANT IN SERVICE**

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>STEAM PRODUCTION PLANT</b>			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Boiler Plant Equipment (312)	0		6
Engines and Engine Driven Generators (313)	0		7
Turbogenerator Units (314)	0		8
Accessory Electric Equipment (315)	0		9
Miscellaneous Power Plant Equipment (316)	0		10
<b>Total Steam Production Plant</b>	<b>0</b>	<b>0</b>	
<b>HYDRAULIC PRODUCTION PLANT</b>			
Land and Land Rights (330)	0		11
Structures and Improvements (331)	0		12
Reservoirs, Dams and Waterways (332)	0		13
Water Wheels, Turbines and Generators (333)	0		14
Accessory Electric Equipment (334)	0		15
Miscellaneous Power Plant Equipment (335)	0		16
Roads, Railroads and Bridges (336)	0		17
<b>Total Hydraulic Production Plant</b>	<b>0</b>	<b>0</b>	
<b>OTHER PRODUCTION PLANT</b>			
Land and Land Rights (340)	132,907	2,477	18
Structures and Improvements (341)	37,233	11,900	19
Fuel Holders, Producers and Accessories (342)	0		20
Prime Movers (343)	665,212		21
Generators (344)	275,296	42,312	22
Accessory Electric Equipment (345)	8,360		23
Miscellaneous Power Plant Equipment (346)	0		24
<b>Total Other Production Plant</b>	<b>1,119,008</b>	<b>56,689</b>	
<b>TRANSMISSION PLANT</b>			
Land and Land Rights (350)	0		25

**ELECTRIC UTILITY PLANT IN SERVICE (cont.)**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>	
<b>INTANGIBLE PLANT</b>				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>STEAM PRODUCTION PLANT</b>				
Land and Land Rights (310)			0	4
Structures and Improvements (311)			0	5
Boiler Plant Equipment (312)			0	6
Engines and Engine Driven Generators (313)			0	7
Turbogenerator Units (314)			0	8
Accessory Electric Equipment (315)			0	9
Miscellaneous Power Plant Equipment (316)			0	10
<b>Total Steam Production Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>HYDRAULIC PRODUCTION PLANT</b>				
Land and Land Rights (330)			0	11
Structures and Improvements (331)			0	12
Reservoirs, Dams and Waterways (332)			0	13
Water Wheels, Turbines and Generators (333)			0	14
Accessory Electric Equipment (334)			0	15
Miscellaneous Power Plant Equipment (335)			0	16
Roads, Railroads and Bridges (336)			0	17
<b>Total Hydraulic Production Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>OTHER PRODUCTION PLANT</b>				
Land and Land Rights (340)		(5,100)	130,284	18
Structures and Improvements (341)			49,133	19
Fuel Holders, Producers and Accessories (342)			0	20
Prime Movers (343)			665,212	21
Generators (344)			317,608	22
Accessory Electric Equipment (345)			8,360	23
Miscellaneous Power Plant Equipment (346)			0	24
<b>Total Other Production Plant</b>	<b>0</b>	<b>(5,100)</b>	<b>1,170,597</b>	
<b>TRANSMISSION PLANT</b>				
Land and Land Rights (350)			0	25

**ELECTRIC UTILITY PLANT IN SERVICE**

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION PLANT</b>			
Structures and Improvements (352)	0		26
Station Equipment (353)	0		27
Towers and Fixtures (354)	0		28
Poles and Fixtures (355)	0		29
Overhead Conductors and Devices (356)	0		30
Underground Conduit (357)	0		31
Underground Conductors and Devices (358)	0		32
Roads and Trails (359)	0		33
<b>Total Transmission Plant</b>	<b>0</b>	<b>0</b>	
<b>DISTRIBUTION PLANT</b>			
Land and Land Rights (360)	120		34
Structures and Improvements (361)	0		35
Station Equipment (362)	820,239	232,384	36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	125,139	43,049	38
Overhead Conductors and Devices (365)	432,224	103,246	39
Underground Conduit (366)	0		40
Underground Conductors and Devices (367)	430,490	7,000	41
Line Transformers (368)	251,692	113,546	42
Services (369)	105,459	38,822	43
Meters (370)	67,361	2,971	44
Installations on Customers' Premises (371)	500		45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	41,122		47
<b>Total Distribution Plant</b>	<b>2,274,346</b>	<b>541,018</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	0		48
Structures and Improvements (390)	156,933	2,607	49
Office Furniture and Equipment (391)	35,523		50
Computer Equipment (391.1)	26,819	1,794	51
Transportation Equipment (392)	122,513	110,193	52
Stores Equipment (393)	0		53
Tools, Shop and Garage Equipment (394)	15,330		54
Laboratory Equipment (395)	0		55
Power Operated Equipment (396)	294		56
Communication Equipment (397)	0		57

**ELECTRIC UTILITY PLANT IN SERVICE (cont.)**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>
<b>TRANSMISSION PLANT</b>			
Structures and Improvements (352)			0 26
Station Equipment (353)			0 27
Towers and Fixtures (354)			0 28
Poles and Fixtures (355)			0 29
Overhead Conductors and Devices (356)			0 30
Underground Conduit (357)			0 31
Underground Conductors and Devices (358)			0 32
Roads and Trails (359)			0 33
<b>Total Transmission Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>DISTRIBUTION PLANT</b>			
Land and Land Rights (360)			120 34
Structures and Improvements (361)			0 35
Station Equipment (362)			1,052,623 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)	250		167,938 38
Overhead Conductors and Devices (365)			535,470 39
Underground Conduit (366)			0 40
Underground Conductors and Devices (367)			437,490 41
Line Transformers (368)	1,200		364,038 42
Services (369)			144,281 43
Meters (370)	120		70,212 44
Installations on Customers' Premises (371)			500 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)			41,122 47
<b>Total Distribution Plant</b>	<b>1,570</b>	<b>0</b>	<b>2,813,794</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			0 48
Structures and Improvements (390)			159,540 49
Office Furniture and Equipment (391)			35,523 50
Computer Equipment (391.1)			28,613 51
Transportation Equipment (392)			232,706 52
Stores Equipment (393)			0 53
Tools, Shop and Garage Equipment (394)			15,330 54
Laboratory Equipment (395)			0 55
Power Operated Equipment (396)			294 56
Communication Equipment (397)			0 57

**ELECTRIC UTILITY PLANT IN SERVICE**

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>GENERAL PLANT</b>			
Miscellaneous Equipment (398)	0		58
Other Tangible Property (399)	0		59
<b>Total General Plant</b>	<b>357,412</b>	<b>114,594</b>	
<b>Total utility plant in service directly assignable</b>	<b>3,750,766</b>	<b>712,301</b>	
<u>Common Utility Plant Allocated to Electric Department</u>	0		60
 <b>Total utility plant in service</b>	 <b>3,750,766</b>	 <b>712,301</b>	

**ELECTRIC UTILITY PLANT IN SERVICE (cont.)**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>
<b>GENERAL PLANT</b>			
Miscellaneous Equipment (398)			0 58
Other Tangible Property (399)			0 59
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>472,006</b>
<b>Total utility plant in service directly assignable</b>	<b>1,570</b>	<b>(5,100)</b>	<b>4,456,397</b>
Common Utility Plant Allocated to Electric Department			0 60
<b>Total utility plant in service</b>	<b>1,570</b>	<b>(5,100)</b>	<b>4,456,397</b>

**TRANSMISSION AND DISTRIBUTION LINES**

<b>Classification (a)</b>	<b>Miles of Pole Line Owned</b>		
	<b>Net Additions During Year (b)</b>	<b>Total End of Year (c)</b>	
<b>Primary Distribution System Voltage(s) -- Urban</b>			
2.4/4.16 kV (4kV)	17.80	19.30	<b>1</b>
7.2/12.5 kV (12kV)	1.50	1.50	<b>2</b>
14.4/24.9 kV (25kV)			<b>3</b>
<b>Other:</b>			
NONE			<b>4</b>
<b>Primary Distribution System Voltage(s) -- Rural</b>			
2.4/4.16 kV (4kV)			<b>5</b>
7.2/12.5 kV (12kV)			<b>6</b>
14.4/24.9 kV (25kV)			<b>7</b>
<b>Other:</b>			
NONE			<b>8</b>
<b>Transmission System</b>			
34.5 kV			<b>9</b>
69 kV			<b>10</b>
115 kV			<b>11</b>
138 kV			<b>12</b>
<b>Other:</b>			
NONE			<b>13</b>

**RURAL LINE CUSTOMERS**

Rural lines are those serving mainly rural or farm customers.    **Farm Customer:** Defined as a person or organization using electric service for the operation of an individual farm, or for residential use in living quarters on the farm occupied by persons principally engaged in the operation of the farm and by their families. A **farm** is a tract of land used to raise or produce agricultural and dairy products, for raising livestock, poultry, game, fur-bearing animals, or for floriculture, or similar purposes, and embracing not less than 3 acres; or, if small, where the principal income of the operator is derived therefrom.

Particulars (a)	Amount (b)
Customers added on rural lines during year:	1
Farm Customers	2
Nonfarm Customers	3
<b>Total</b>	<b>0</b> 4
Customers on rural lines at end of year:	5
Rural Customers (served at rural rates):	6
Farm	7
Nonfarm	8
<b>Total</b>	<b>0</b> 9
Customers served at other than rural rates:	10
Farm	11
Nonfarm	12
<b>Total</b>	<b>0</b> 13
<b>Total customers on rural lines at end of year</b>	<b>0</b> 14

**MONTHLY PEAK DEMAND AND ENERGY USAGE**

1. Report hereunder the information called for pertaining to simultaneous peak demand established monthly and monthly energy usage col. (f) (in thousands of kilowatt-hours).
2. Monthly peak col. (b) (reported as actual number) should be respondent's maximum kw. load as measured by the sum of its coincidental net generation and purchases plus or minus net interchange, minus temporary deliveries (not interchange) of emergency power to another system.
3. Monthly energy usage should be the sum of respondent's net generation for load and purchases plus or minus net interchange and plus or minus net transmission or wheeling. Total for the year should agree with Total Source of Energy on the Electric Energy Account schedule.
4. If the utility has two or more power systems not physically connected, the information called for below should be furnished for each system.
5. Time reported in column (e) should be in military time (e.g., 6:30 pm would be reported as 18:30).

Monthly Peak					Monthly Energy Usage	
Month (a)		kW (b)	Day of Week (c)	Date (MM/DD/YYYY) (d)	Time Beginning (HH:MM) (e)	(kWh) (000's) (f)
January	01	3,424	Tuesday	01/02/2001	11:00	1,762
February	02	3,454	Friday	02/02/2001	09:00	1,628
March	03	3,234	Monday	03/05/2001	09:00	1,556
April	04	2,897	Monday	04/30/2001	14:00	1,106
May	05	3,251	Wednesday	05/16/2001	14:00	1,469
June	06	3,653	Tuesday	06/26/2001	14:00	1,508
July	07	4,110	Tuesday	07/31/2001	14:00	1,706
August	08	4,115	Thursday	08/09/2001	12:00	1,658
September	09	3,300	Friday	09/07/2001	12:00	1,384
October	10	3,015	Wednesday	10/10/2001	12:00	1,239
November	11	3,376	Wednesday	11/28/2001	11:00	1,499
December	12	3,437	Thursday	12/13/2001	09:00	1,776
<b>Total</b>		<b>41,266</b>				<b>18,291</b>

**System Name** NEW LISBON

State type of monthly peak reading (instantaneous 0, 15, 30, or 60 minutes integrated) and supplier.

Type of Reading	Supplier
60 minutes integrated	DAIRYLAND POWER

**ELECTRIC ENERGY ACCOUNT**

<b>Particulars (a)</b>		<b>kWh (000's) (b)</b>	
<b>Source of Energy</b>			
<b>Generation (excluding Station Use):</b>			
Fossil Steam			1
Nuclear Steam			2
Hydraulic			3
Internal Combustion Turbine			4
Internal Combustion Reciprocating		52	5
Non-Conventional (wind, photovoltaic, etc.)			6
<b>Total Generation</b>		<b>52</b>	<b>7</b>
Purchases		18,291	8
Interchanges:	In (gross)		9
	Out (gross)		10
	Net	<b>0</b>	<b>11</b>
Transmission for/by others (wheeling):	Received		12
	Delivered		13
	Net	<b>0</b>	<b>14</b>
<b>Total Source of Energy</b>		<b>18,343</b>	<b>15</b>
<b>Disposition of Energy</b>			
Sales to Ultimate Consumers (including interdepartmental sales)		18,209	18
Sales For Resale			19
<b>Energy Used by the Company (excluding station use):</b>			<b>20</b>
Electric Utility			21
Common (office, shops, garages, etc. serving 2 or more util. depts.)			22
<b>Total Used by Company</b>		<b>0</b>	<b>23</b>
<b>Total Sold and Used</b>		<b>18,209</b>	<b>24</b>
<b>Energy Losses:</b>			<b>25</b>
Transmission Losses (if applicable)			26
Distribution Losses		134	27
<b>Total Energy Losses</b>		<b>134</b>	<b>28</b>
<b>Loss Percentage (% Total Energy Losses of Total Source of Energy)</b>		<b>0.7305%</b>	<b>29</b>
<b>Total Disposition of Energy</b>		<b>18,343</b>	<b>30</b>

**SALES OF ELECTRICITY BY RATE SCHEDULE**

1. Column (e) is the sum of the 12 monthly peak demands for all of the customers in each class.  
 2. Column (f) is the sum of the 12 monthly customer (or distribution) demands for all of the customers in each class.

Type of Sales/Rate Class Title (a)	Rate Schedule (b)	Avg. No. of Customers (c)	kWh (000 Omitted) (d)	
<b>Residential Sales</b>				
RESIDENTIAL	RG-1	676	5,085	1
<b>Total Sales for Residential Sales</b>		<b>676</b>	<b>5,085</b>	
<b>Commercial &amp; Industrial</b>				
SMALL POWER	CP-1	24	5,369	2
LARGE POWER	CP-2	4	4,786	3
COMMERCIAL	GS-1	144	2,860	4
INTERDEPARTMENTAL	GS-2	9	78	5
<b>Total Sales for Commercial &amp; Industrial</b>		<b>181</b>	<b>13,093</b>	
<b>Public Street &amp; Highway Lighting</b>				
STREET LIGHTING	MS-1	2	31	6
<b>Total Sales for Public Street &amp; Highway Lighting</b>		<b>2</b>	<b>31</b>	
<b>Sales for Resale</b>				
NONE				7
<b>Total Sales for Sales for Resale</b>		<b>0</b>	<b>0</b>	
<b>TOTAL SALES FOR ELECTRICITY</b>		<b>859</b>	<b>18,209</b>	

**SALES OF ELECTRICITY BY RATE SCHEDULE (cont.)**

<b>Demand kW (e)</b>	<b>Customer or Distribution kW (f)</b>	<b>Tariff Revenues (g)</b>	<b>PCAC Revenues (h)</b>	<b>Total Revenues (g)+(h)</b>	
0	0	378,025	4,021	<b>382,046</b>	<b>1</b>
<b>0</b>	<b>0</b>	<b>378,025</b>	<b>4,021</b>	<b>382,046</b>	
16,000	11,000	245,420	3,523	<b>248,943</b>	<b>2</b>
14,000	12,000	214,283	3,834	<b>218,117</b>	<b>3</b>
0	0	174,850	1,570	<b>176,420</b>	<b>4</b>
0	0	16,489	99	<b>16,588</b>	<b>5</b>
<b>30,000</b>	<b>23,000</b>	<b>651,042</b>	<b>9,026</b>	<b>660,068</b>	
0	0	2,337	6	<b>2,343</b>	<b>6</b>
<b>0</b>	<b>0</b>	<b>2,337</b>	<b>6</b>	<b>2,343</b>	
				<b>0</b>	<b>7</b>
<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>30,000</b>	<b>23,000</b>	<b>1,031,404</b>	<b>13,053</b>	<b>1,044,457</b>	

**PURCHASED POWER STATISTICS**

Use separate columns for each point of delivery, where a different wholesale supplier contract applies.
---

Particulars		(b)		(c)		
(a)						
Name of Vendor		DAIRYLAND				1
Point of Delivery		NEW LISBON				2
Type of Power Purchased (firm, dump, etc.)		NON-FIRM				3
Voltage at Which Delivered		67,000				4
Point of Metering		West Side Substation				5
Total of 12 Monthly Maximum Demands -- kW		41,266				6
Average load factor		60.7187%				7
Total Cost of Purchased Power		461,945				8
Average cost per kWh		0.0253				9
On-Peak Hours (if applicable)						10
Monthly purchases --- kWh (000):		On-peak	Off-peak	On-peak	Off-peak	11
	January		1,762			12
	February		1,628			13
	March		1,556			14
	April		1,106			15
	May		1,469			16
	June		1,508			17
	July		1,706			18
	August		1,658			19
	September		1,384			20
	October		1,239			21
	November		1,499			22
	December		1,776			23
	Total kWh (000)	0	18,291			24
						25
						26
						27
		(d)		(e)		28
Name of Vendor						29
Point of Delivery						30
Voltage at Which Delivered						31
Point of Metering						32
Type of Power Purchased (firm, dump, etc.)						33
Total of 12 Monthly Maximum Demands -- kW						34
Average load factor						35
Total Cost of Purchased Power						36
Average cost per kWh						37
On-Peak Hours (if applicable)						38
Monthly purchases --- kWh (000):		On-peak	Off-peak	On-peak	Off-peak	39
	January					40
	February					41
	March					42
	April					43
	May					44
	June					45
	July					46
	August					47
	September					48
	October					49
	November					50
	December					51
	Total kWh (000)					52

**PRODUCTION STATISTICS TOTALS**

<b>Particulars (a)</b>	<b>Total (b)</b>	
Name of Plant		1
Unit Identification		2
Type of Generation		3
kWh Net Generation (000)	52	4
Is Generation Metered or Estimated?		5
Is Exciter & Station Use Metered or Estimated?		6
60-Minute Maximum Demand--kW (est. if not meas.)	0	7
Date and Hour of Such Maximum Demand		8
<b>Load Factor</b>		9
Maximum Net Generation in Any One Day	0	10
Date of Such Maximum		11
Number of Hours Generators Operated		12
Maximum Continuous or Dependable Capacity--kW	4,500	13
Is Plant Owned or Leased?		14
Total Production Expenses	5,150	15
<b>Cost per kWh of Net Generation (\$)</b>	99	16
Monthly Net Generation --- kWh (000): January	0	17
February	0	18
March	0	19
April	0	20
May	0	21
June	0	22
July	0	23
August	0	24
September	0	25
October	0	26
November	0	27
December	52	28
<b>Total kWh (000)</b>	52	29
Gas Consumed--Therms	0	30
Average Cost per Therm Burned (\$)	0.0000	31
Fuel Oil Consumed Barrels (42 gal.)	88	32
Average Cost per Barrel of Oil Burned (\$)		33
Specific Gravity		34
Average BTU per Gallon		35
Lubricating Oil Consumed--Gallons	35	36
Average Cost per Gallon (\$)		37
kWh Net Generation per Gallon of Fuel Oil		38
kWh Net Generation per Gallon of Lubr. Oil		39
Does plant produce steam for heating or other purposes in addition to elec. generation?		40
Coal consumed--tons (2,000 lbs.)	0	42
Average Cost per Ton (\$)		43
Kind of Coal Used		44
Average BTU per Pound		45
Water Evaporated--Thousands of Pounds	0	46
Is Water Evaporated, Metered or Estimated?		47
Lbs. of Steam per Lb. of Coal or Equivalent Fuel		48
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.		49
Based on Total Coal Used at Plant		50
Based on Coal Used Solely in Electric Generation		51
Average BTU per kWh Net Generation		52
Total Cost of Fuel (Oil and/or Coal)		53
per kWh Net Generation (\$)		54

**PRODUCTION STATISTICS**

<b>Particulars (a)</b>	<b>Plant (b)</b>	<b>Plant (c)</b>	<b>Plant (d)</b>	<b>Plant (e)</b>
Name of Plant	GENERATOR			1
Unit Identification	1			2
Type of Generation	RECIP			3
kWh Net Generation (000)	52			4
Is Generation Metered or Estimated?	M			5
Is Exciter & Station Use Metered or Estimated?	M			6
60-Minute Maximum Demand--kW (est. if not meas.)				7
Date and Hour of Such Maximum Demand				8
<b>Load Factor</b>				9
Maximum Net Generation in Any One Day	40			10
Date of Such Maximum				11
Number of Hours Generators Operated	38			12
Maximum Continuous or Dependable Capacity--kW	4,500			13
Is Plant Owned or Leased?	O			14
Total Production Expenses	5,150			15
<b>Cost per kWh of Net Generation (\$)</b>	<b>99.0385</b>			16
Monthly Net Generation --- kWh (000): January				17
February				18
March				19
April				20
May				21
June				22
July				23
August				24
September				25
October				26
November				27
December	52			28
<b>Total kWh (000)</b>	<b>52</b>			29
Gas Consumed--Therms				30
Average Cost per Therm Burned (\$)				31
Fuel Oil Consumed Barrels (42 gal.)	88			32
Average Cost per Barrel of Oil Burned (\$)	36.0000			33
Specific Gravity				34
Average BTU per Gallon				35
Lubricating Oil Consumed--Gallons	35			36
Average Cost per Gallon (\$)	5.2500			37
kWh Net Generation per Gallon of Fuel Oil				38
kWh Net Generation per Gallon of Lubr. Oil				39
Does plant produce steam for heating or other purposes in addition to elec. generation?	N			40
Coal consumed--tons (2,000 lbs.)				42
Average Cost per Ton (\$)				43
Kind of Coal Used				44
Average BTU per Pound				45
Water Evaporated--Thousands of Pounds				46
Is Water Evaporated, Metered or Estimated?				47
Lbs. of Steam per Lb. of Coal or Equivalent Fuel				48
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.				49
Based on Total Coal Used at Plant				50
Based on Coal Used Solely in Electric Generation				51
Average BTU per kWh Net Generation				52
Total Cost of Fuel (Oil and/or Coal)				53
per kWh Net Generation (\$)				54

**STEAM PRODUCTION PLANTS**

1. Report each boiler and each generating unit separately. Indicate any other than 60 hertz.  
 2. In columns (c) and (i), report year equipment was first placed in service, regardless of subsequent change in ownership.

<b>Boilers</b>							
<b>Name of Plant (a)</b>	<b>Unit No. (b)</b>	<b>Year Installed (c)</b>	<b>Rated Steam Pressure (lbs.) (d)</b>	<b>Rated Steam Temp. F. (e)</b>	<b>Type (f)</b>	<b>Fuel Type and Firing Method (g)</b>	<b>Rated Maxi- mum Steam Pressure (1000 lbs./hr.) (h)</b>
NONE							
<b>Total</b>							<b>0</b>
							<b>1</b>

**INTERNAL COMBUSTION GENERATION PLANTS**

1. Report each boiler and each generating unit separately. Indicate any other than 60 hertz.  
 2. In column (c) and (h), report year equipment was first placed in service, regardless of subsequent change in ownership.

<b>Prime Movers</b>						
<b>Name of Plant (a)</b>	<b>Unit No. (b)</b>	<b>Year Installed (c)</b>	<b>Type (Recip. or Turbine) (d)</b>	<b>Manufacturer (e)</b>	<b>RPM (f)</b>	<b>Rated HP Each Unit (g)</b>
GENERATOR	2		RECIP	FAIRBANK MORSE		1,920
GENERATOR	1		RECIP	FAIRBANK MORSE		120
GENERATOR	4		RECIP	FAIRBANK MORSE		575
GENERATOR	5		RECIP	FAIRBANK MORSE		3,360
GENERATOR	3		RECIP	FAIRBANK MORSE		300
NONE						
<b>Total</b>						<b>6,275</b>
						<b>6</b>

**STEAM PRODUCTION PLANTS (cont.)**

3. Under column (j), report tandem-compound (TC); cross-compound (CC); single casing (SC); topping unit (T); noncondensing (NC); and reciprocating (R). Show back pressure.
4. In column (q), report actual load in kW which the plant will carry over an indefinite period as determined by experience or accredited capability tests.

Turbine-Generators								
Year Installed (i)	Type (j)	RPM (k)	Voltage (kV) (l)	kWh Generated by Each Unit During Yr. (000's) (m)	Rated Unit Capacity		Total Rated Plant Capacity (kW) (p)	Total Maximum Continuous Capacity (kW) (q)
				kW (n)	kVA (o)			
Total				0	0	0	0	0

1

**INTERNAL COMBUSTION GENERATION PLANTS (cont.)**

3. In column (n), report actual load in kW which the plant will carry over an indefinite period as determined by experience or accredited capability tests.

Generators						
Year Installed (h)	Voltage (kV) (i)	kWh Generated by Each Unit Generator During Yr. (000's) (j)	Rated Unit Capacity		Total Rated Plant Capacity (kW) (m)	Total Maximum Continuous Plant Capacity (kW) (n)
			kW (k)	kVA (l)		

1  
2  
3  
4  
5  
6

**HYDRAULIC GENERATING PLANTS**

1. In column (d), indicate type of unit--horizontal, vertical, bulb, etc.
2. In column (j), report operating head as indicated by manufacturer's rating of wheel horsepower.

Name of Plant (a)	Name of Stream (b)	Control (Attended, Automatic or Remote) (c)	Type (d)	Prime Movers			
				Unit No. (e)	Year Installed (f)	RPM (g)	Rated HP Each Unit (h)

NONE

**HYDRAULIC GENERATING PLANTS (cont.)**

3. Capacity shown in column (q) should be based on the equipment installed and determined independently by stream flow; i.e., on the assumption of adequate stream flow.

Generators							Total Rated Plant Capacity (kW) (p)	Total Maximum Continuous Plant Capacity (kW) (q)
Rated Head (i)	Operating Head (j)	Year Installed (k)	Voltage (kV) (l)	kWh Generated by Each Unit During Year (000's) (m)	Rated Unit Capacity			
					kW (n)	kVA (o)		

**SUBSTATION EQUIPMENT**

Report separately each substation used wholly or in part for transmission, each distribution substation over 1,000 kVA capacity and each substation that serves customers with energy for resale.

Particulars (a)	Utility Designation				
	(b)	(c)	(d)	(e)	(f)
Name of Substation	EASTSIDE	EASTSIDE 2	WESTSIDE		1
Voltage--High Side	67,000	67,000	67,000		2
Voltage--Low Side	4,160	7,200	4,160		3
Num. Main Transformers in Operation	1	1	1		4
Capacity of Transformers in kVA	3,750	7,500	5,000		5
Number of Spare Transformers on Hand	0	0	0		6
15-Minute Maximum Demand in kW	0	0	0		7
Dt and Hr of Such Maximum Demand					8
					9
Kwh Output	0	0	0		10

**SUBSTATION EQUIPMENT (continued)**

Particulars (g)	Utility Designation				
	(h)	(i)	(j)	(k)	(l)
Name of Substation					16
Voltage--High Side					17
Voltage--Low Side					18
Num. of Main Transformers in Operation					19
Capacity of Transformers in kVA					20
Number of Spare Transformers on Hand					21
15-Minute Maximum Demand in kW					22
Dt and Hr of Such Maximum Demand					23
					24
Kwh Output					25

**SUBSTATION EQUIPMENT (continued)**

Particulars (m)	Utility Designation				
	(n)	(o)	(p)	(q)	(r)
Name of Substation					31
Voltage--High Side					32
Voltage--Low Side					33
Num. of Main Transformers in Operation					34
Capacity of Transformers in kVA					35
Number of Spare Transformers on Hand					36
15-Minute Maximum Demand in kW					37
Dt and Hr of Such Maximum Demand					38
					39
Kwh Output					40

**ELECTRIC DISTRIBUTION METERS & LINE TRANSFORMERS**

Particulars (a)	Number of Watt-Hour Meters (b)	Line Transformers		
		Number (c)	Total Cap. (kVA) (d)	
Number first of year	881	354	18,471	1
Acquired during year	12	12	4,177	2
<b>Total</b>	<b>893</b>	<b>366</b>	<b>22,648</b>	<b>3</b>
Retired during year	2	8	150	4
Sales, transfers or adjustments increase (decrease)	17			5
<b>Number end of year</b>	<b>908</b>	<b>358</b>	<b>22,498</b>	<b>6</b>
<b>Number end of year accounted for as follows:</b>				<b>7</b>
In customers' use	862	327	20,758	8
In utility's use	4	1	750	9
Inactive transformers on system			0	10
Locked meters on customers' premises				11
In stock	42	30	990	12
<b>Total end of year</b>	<b>908</b>	<b>358</b>	<b>22,498</b>	<b>13</b>

**STREET LIGHTING EQUIPMENT**

1. Under column (a) use the following types: Sodium Vapor, Mercury Vapor, Incandescent, Fluorescent, Metal Halide/Halogen, Other.
2. Indicate size in watts, column(b).
3. If breakdown of kWh column (d) is not available, please allocate based on utility's best estimate.

<b>Particulars (a)</b>	<b>Watts (b)</b>	<b>Number Each Type (c)</b>	<b>kWh Used Annually (d)</b>	
<b>Street Lighting Non-Ornamental</b>				
Mercury Vapor	175	25	3,850	<b>1</b>
Sodium Vapor	100	114	10,208	<b>2</b>
Sodium Vapor	250	78	17,316	<b>3</b>
<b>Total</b>		<b>217</b>	<b>31,374</b>	
<b>Ornamental</b>				
Sodium Vapor	100	15	1,320	<b>4</b>
<b>Total</b>		<b>15</b>	<b>1,320</b>	
<b>Other</b>				
NONE			0	<b>5</b>
<b>Total</b>		<b>0</b>	<b>0</b>	

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## ELECTRIC OPERATING SECTION FOOTNOTES

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### Electric Operation & Maintenance Expenses (Page E-03)

Account 539 - Usage for 2001 was 32 hours compared to 260 in 2000 due to down time.

Account 540 - This account includes costs related to advertising and hiring new lineman and apprentice lineman in 2001.

Account 561 - Hired two new linemen in 2001.

Account 902 - Meter reading was outsourced most of 2000 but performed by utility employees in 2001. A new assistant billing clerk was hired late in 2000, and was on staff full time in 2001.

Account 925 - Increase due to allocation of worker's compensation insurance. It appears the city paid for this in the prior year.

Account 926 - Increase due to increased health insurance (9%) and the switch to Wisconsin Retirement System in 2001.

Account 928 - Rate case was completed in 2000, some small costs spilled over to 2001.

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### Taxes (Acct. 408 - Electric) (Page E-04)

No gross receipts tax is shown because the utility does not have any customers outside the municipal boundary.

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### Electric Utility Plant in Service (Page E-06)

Account 392 - During 2001, the utility purchased a new bucket truck.

Account 340 - The adjustment to the value of the land purchased in 2000 is for the proceeds from the sale of the house on the land in 2001.

Account 362 - Current year additions relate to the construction of a new substation for the prison project.

Account 365 - Current year additions relate to the construction of a line extension to the prison area and a line upgrade and relocation related to the new nursing home.

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### Transmission and Distribution Lines (Page E-08)

Units shown as additions include prior year unreported additions so that the year-end number is reported properly.

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